

## **ATTACHMENT B**

## STATE OF VERMONT

UNITED STATES  
DISTRICT COURTCIVIL DIVISION

CHITTENDEN UNIT

Docket No. To be Assigned

Matthew J. Morgan  
PlaintiffVERMONT SUPERIOR  
COURT

vs.

SEP 17 2021

CHITTENDEN UNIT

United States et al.

Internal Revenue Service (IRS)

Defendant

COMPLAINT

NOW COMES Matthew J. Morgan, Plaintiff, pro se, pursuant to V.R.C.P. Rule 3, USCS Title 28-Chapter 85 §1346(a)(1)(2), (also known as the "Little Tucker Act". Further pursuant to USCS Title 26 Chapter 65 §6402 (3)(A)(5), USCS Title 26-Chapter 66 §§ 6532, 7422(a), respective USCS Title 26-Chapter 65 §6428(f)(3)(A), (d)(1)(2)(3) and USCS Title 28 §2675(a).

For all intents and purposes; pursuant to USCS Title 28 §1746, a pro se plaintiffs' signature on a Complaint is in similarity to the signature on an "Affidavit". Hence, the accountability surrounding perjury would remain the same in consequence. That said, it is a jurisprudence constante for courts to read a pro se pleading liberally; and accept said pleading to raise the strongest argument that they suggest. Affirmed in *Burgess v. Hopkins*, 14 F.3d 787, 790 (2<sup>nd</sup> Cir. 1994) see also *Traguth v. Zuck*, 710 F.2d 90, 95 (2<sup>nd</sup> Cir. 1983). With my signature, I swear to the following:

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## MEMORANDUM OF LAW

## I. BACKGROUND:

On September 9<sup>th</sup>, 2020 this plaintiff went to H&R Block located at the Gateway Plaza - 570 Shelburne Rd. South Burlington, VT 05403. This plaintiff was released from the Vt. Dept. of Corrections on July 5<sup>th</sup>, 2019 after serving a fairly consistent 34 years in prison. This plaintiff entered Corrections at the age of 17 yrs. old in June of 1986 and except for an occasional furlough release (no release lasting more than 60 days) completed a prison term accumulating to 34 years to date.

Upon release on July 5<sup>th</sup>, 2019, this plaintiff found gainful employment with a company that helps convicted felons get back on their feet with a fresh start. This plaintiff was employed by "Working Fields" located at 20 Kimball Ave. in South Burlington, Vt. After a shoulder injury put this plaintiff out of work from Sept. of 2019 until the end of November 2019; this plaintiff went back to work. In January of 2020 this plaintiff received his 2019 W-2's from his employer. On February 23<sup>rd</sup>, 2020 this plaintiff violated a term of his conditional release and was placed back into a Correctional Facility for a short term. Due to COVID-19 becoming a pandemic, this plaintiff did not return to the community until August of 2020. To prepare for this sudden unknown, this plaintiff filed a 4868 Tax Extension in March of 2020. Let the record reflect that this plaintiff had never filed taxes before in his life. Learning the responsibility of this ordeal was new. And being in Corrections did not make things any easier because an "inmate" normally has nothing to do with functions in the community



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It has been through the assistance of my legal team, that this plaintiff has been able to abide by the law and even attempt to file these taxes. Because the deadline of April 15<sup>th</sup> was not going to be met. This plaintiff sent copies of the 4868 to the IRS Service Center in both Kansas City, Missouri 64999-0045 and Austin, Texas 73301-003. As a safety precaution, a copy was also sent to the local IRS office where this plaintiff normally resides; Burlington, VT (128 Lakeside Ave.

On numerous occasions this plaintiff called the proper representative at Opportunity Credit Union, to see if a direct deposit of the federal tax refund had been deposited. This plaintiff remembers H&R Block Agent Nikhil Patel informing this plaintiff that federal refunds are pretty quick and the process should be done in 4-6 weeks. In August of 2020 this plaintiff was placed back into the community once the pandemic had greatly reduced in spreading. After filing taxes on Sept-9<sup>th</sup> of 2020, this plaintiff went back to work under the assumption that eventually the process would complete itself. When January of 2021 arrived and I received my W-2's for 2020, I began to truly question my tax situation. There was another violation to the conditions of release and this plaintiff was once again lodged at a Correctional Facility.

Due to the fact that my 2019 tax refund had not been completed, it made no sense for this plaintiff to file 2020 taxes until 2019 was resolved. It was at this juncture that this plaintiff believed personal injuries into the matter, needed to occur. For precautionary reasons this plaintiff again filed a 4868 Tax Extension. These extensions were mailed to:



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1205 Texas Ave. • Lubbock, Texas 79401 and 1222 Spruce Street • St. Louis, Missouri 63103. As a safety net measure, a copy was once again sent to the local town where this plaintiff normally resides; Burlington, VT (128 Lakeside Ave)

When this plaintiff's legal team began assisting with phone calls to the IRS, this plaintiff first spoke with a Ms. Smith - I.R.S. Agent I.D.# [REDACTED]. This agent was unclear as to what the problem was or how to assist this plaintiff. So she transferred the call to a senior I.R.S. Agent. Upon transfer, this plaintiff then spoke with I.R.S. Agent Ms. Davis. I.D.# [REDACTED]. This I.R.S. Agent was able to help this plaintiff and explained the circumstances. Due to the fact that this was the first time the I.R.S. had ever received a tax filing from this plaintiff, an identity verification needed to occur. This made sense considering the circumstances. At the age of 51 years old, filing taxes for the first time ever is probably a rarity. Ms. Davis informed this plaintiff that there were some documents that needed to be sent to a specific department. The 3 things that were needed were: A picture I.D. of some sort, a copy of the 2019 Individual Income Tax Return - unsigned and a document that shows proof of income. For this plaintiff that was the 2019 W-2. It was further stated to this plaintiff by Ms. Davis, that the process for identification may take up to 16 weeks to complete. So by this plaintiff calling 1-800-829-1040 on March 14<sup>th</sup>, 2021 at 1pm. The tax filing of 2019 had been clarified. On March 29<sup>th</sup>, 2021 this plaintiff mailed the required documents to the designated address of: 3651 S I H 35, STOP



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6579 AUSC - Austin, Texas 73301-0059. For mailing purposes this plaintiff waited until April 6<sup>th</sup>, 2021 to begin the 16 week wait. This allowed the mailing process 7 days when 3 or 4 was more likely.

On June 4<sup>th</sup>, 2021 this plaintiff received a letter from the I.R.S.. In referring to correspondence #1485011111, titled: LTR 4883 C. I recognized the return address because it was the exact same address I had just sent my documents of identification to. So now this plaintiff must wonder if the I.R.S. received the packet of documents already mailed out on March 29, 2021? This plaintiff called 1-800-830-5084 as the letter instructed. This plaintiff spoke with I.R.S. Agent Ms. Harris who had an I.D. # [REDACTED]. This plaintiff inquired why such a letter was being sent when instructions had already been given and completed about proving identity. Ms. Davis asked this plaintiff what documents were sent and when? Upon satisfaction occurring with this plaintiff's response, Ms. Davis further explained that sometimes the left hand doesn't know what the right hand is doing. In other words, there was an error with that letter going out. The person sending that correspondence was unaware that this plaintiff had contacted the I.R.S. and received instructions on how to prove an identity. Ms. Davis advised this plaintiff to ignore the letter and to continue to let the identity process expire its 16 week process. This plaintiff asked Ms. Davis what should be done if the deadline of July 28<sup>th</sup>, 2021 should arrive and the process is not done? Ms. Davis suggested that this plaintiff call the I.R.S. Service Center.



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Speaking to I.R.S. agent Ms. Davis on June 14<sup>th</sup>, 2021 at 12:15pm every aspect of this identity crisis was reviewed. To include the laminated prison I.D. that was sent along with the W-2 and 2019 Individual Income Tax Return - unsigned. The prison I.D. was accepted because it is made by the State of New York.

The correspondence received June 4<sup>th</sup>, 2021 from the I.R.S. was moot. The July 28<sup>th</sup>, 2021 deadline was still in effect for this identity crisis to be resolved. If not, the Service Center is 1-800-829-1040. As a precautionary measure, June 14<sup>th</sup>, 2021 identity documents were sent again.

It was on August 3<sup>rd</sup>, 2021 that this plaintiff called the I.R.S. Service Center. Because a waiting period was given in case mail was sent on the exact date of July 28<sup>th</sup>, 2021. After a wait of approximately 20 minutes an I.R.S. agent answered this plaintiff's call without offering his name or I.D. # (number). His question was simply "which department would you like me to connect you to"? This plaintiff said "identity". Upon connection with the transferred call, a recording advised this plaintiff that "due to high volume at this time, they could not take this plaintiff's call. Try again tomorrow or reach out to their website at IDVerify.IRS.Gov". After ending that call, this plaintiff's legal assistant went on the website as directed. The site informed my legal assistant that no information could be provided.

It should be noted that on June 23<sup>rd</sup>, 2021 this plaintiff finally received a Stimulus Check. This \$1,400.<sup>00</sup> is given under the "CARES ACT". And to qualify for this Stimulus Check you must be a U.S. citizen, No other person can declare you as a dependant and you must have a valid Social Security Number that can be used for



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employment purposes. So, someone within the I.R.S. completed the necessary research to come to the conclusion that this plaintiff is a United States citizen. It is ridiculous that 16 weeks has expired and the I.R.S. has not completed their necessary identification inquiry. Nor has the \$412.<sup>00</sup> refund been directly deposited into my account.

After countless hours on hold on the telephone and numerous conversations with several different agents of the I.R.S., this plaintiff believes the only resolution available is within judicial redress. The Stimulus Check verifies that Matthew Jacob Morgan, age 52, D.O.B. [REDACTED] 68, Social Security # [REDACTED] 5873, born in [REDACTED] County of [REDACTED] and adopted by [REDACTED] and [REDACTED] in March of 1974 is intact who he says he is. The only question which could possibly raise any issue is; permanent residence. And that non-existing factor is easily explained with this placement in the Dept. of Corrections. The Commissioner of Corrections has the authority to house this plaintiff in any facility both within the state and out of state. So long as a contractual agreement exists between the state and said placement. Besides residency, the identity of this plaintiff should have easily been completed in the 4 month time period allotted. The law is clearly on behalf of this plaintiff and right now \$2,212.<sup>00</sup> is owed to this plaintiff without the inclusion of the eventual filing of 2020.

## II. LAW AND ARGUMENT

J.H. Williams & Company v. United States, 46 F.2d 155, 9 (E.D.N.Y. 1930) affirms; this plaintiff benefits himself stating the "grounds" by which civil action entitles relief. This matter is best supported by the "Little Tucker Act" and



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the FTCA (Federal Tort Claims Act). In support thereof; Pagonis v. United States 102 A.F.T.R. 2d (RIA) 5044 (DC Minn. 2008) affirms; the United States waives its' sovereign immunity for civil suits involving tax returns that were correctly paid in full and a return of funds is warranted. See also Mathis v. Commissioner, 576 F.2d 70, 42 A.F.T.R. (RIA) 5377 (CA 5 1978).

The Exhibits enclosed support all the legal arguments within this Complaint and verify the actions taken to resolve this matter. The Exhibits also support the effort this plaintiff put forth to resolve the identity inquiry. Gentry v. United States, 212 F.2d 343, 345 Cl.Ct. 1, 6, 546 (1974) affirms; District Courts may render money damages with interest when a statute mandates payment of money damages. Also pursuant to Title 28 USCS §1346(a)(2). Under the "Order and Cares Act" the Secretary of Treasury is obligated to distribute funds "expediously." Pursuant to Article III of the US Constitution; when an act is ordered by Congress Title 26 Chapter 65 §6428(f)(3)(A) entitles a rebate recovery via tax filing. (Line 30-Individual Income Tax) to

In closing, the only other identification information I can provide to the I.R.S. is my VT State # [REDACTED], my FBI # [REDACTED], my drivers/license # [REDACTED] and my VT Inmate I.D. # [REDACTED]. If the I.R.S. provided this plaintiff with an ITIN (individual tax identification number) this matter would be resolved. With of course; the inclusion of the refund money. Interest is calculated in the total. \$2500.<sup>00</sup> resolves case. Provide this plaintiff with an ITIN and this problem is solved.

Dated at Lewis, New York this 10<sup>th</sup> day of August 2021.

cc: Vt. Attorney General Office (US Attorneys)  
Chittenden District Court  
Personal File

Matthew J. Morgan  
Matthew J. Morgan  
Plaintiff  
E.C.F.  
702 Stannersville Rd. P.O. Box 68  
Lewis, New York 12950

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\*Subscribed to before me this 10<sup>th</sup> day of August 2021.

x Matthew J. Morgan  
Plaintiff / Taxpayer

x Amie L. Bigelow  
NOTARY PUBLIC

cc: U.S. District Court - Burl. Vt.  
US Attorney General Office  
Personal File

AMIE L. BIGELOW  
Notary Public, State of New York  
No. 01BI6316810  
Qualified in Essex County  
My Commission Expires 12/22/2022



Exhibits A<sup>1</sup>; <sup>(Form 8822)</sup> \*Change of Address

Morgan v. (I. R. S) United States et al \* Notice of lawsuit intention

I.R.S. Form (1444-D) A<sup>2</sup>

I.R.S. Form (1446) A<sup>3</sup>

Form **8822**  
(Rev. February 2021)  
Department of the Treasury  
Internal Revenue Service

*\*After reading this document entirely. Can I please get the I.R.S. To do their job?? Finish my 2019 taxes and pay me my change of Address 3 Stimulus checks!*  
(For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns)  
▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return.  
▶ Information about Form 8822 is available at [www.irs.gov/form8822](http://www.irs.gov/form8822).  
OMB No. 1545-1163  
*Please Thank YOU!*

**Part I Complete This Part To Change Your Home Mailing Address**

Check all boxes this change affects:

- 1 ☒ Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.)  
▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ☐

- 2 ☐ Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.)  
▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.

▶ Decedent's name

▶ Social security number

3a Your name (first name, initial, and last name)

ID#

3b Your social security number

*Matthew Jacob Morgan*

4a Spouse's name (first name, initial, and last name)

4b Spouse's social security number

*- NEVER MARRIED -*

*N/A*

5a Your prior name(s). See instructions.

*N/A*

5b Spouse's prior name(s). See instructions.

*N/A*

6a Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

*N/A*

*N/A*

*N/A*

*Burlington, Vermont 05401*

6b Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

*N/A*

*N/A*

*N/A*

*- N/A -*

7 New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions.

Foreign country name

Foreign province/county

Foreign postal code

*N/A*

*N/A*

*N/A*

*\*As of 12-23-20 until further notice - Matthew J. Morgan # [redacted] Stowersville Rd - P.O. Box 68 Lewis, New York 12950*

**Part II Signature**

Daytime telephone number of person to contact (optional) ▶ (Emergency) [redacted]

Sign Here

Your signature

Date

Signature of representative, executor, administrator, if applicable Date

If joint return, spouse's signature

Date

Title

*Matthew J. Morgan*

*4-20-21*

*N/A*

*N/A*

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Cat. No. 12081V

Form 8822 (Rev. 2-2021)

*\*My Name is Matthew Jacob Morgan, D.O.B. [redacted] 969-S.S.# [redacted] 5873. 2020 Was the first time I ever filed taxes in my life. I just recently sent my taxes to: STOP 6579 AUF 36515 IH 35 Austin, Texas 73301 because there were identification issues... I'm incarcerated and the Dept. of Corrections can transfer me to another Correctional Facility at their discretion. So it is possible for my address to change regularly. I'm still waiting on my tax return from 2019. And I have not received 1 single stimulus check. I have filed the "ETO" name with it results*



\* Please Note: June 1<sup>st</sup>, 2021 I will file a lawsuit against the I.R.S. if my 3 stimulus checks still haven't been sent to me. Pursuant to I.R.S. Form 1444-D and 1446 incarcerated inmates receive checks

Form 8822 (Rev. 2-2021)

## Future Developments

Information about developments affecting Form 8822 (such as legislation enacted after we release it) is at [www.irs.gov/form8822](http://www.irs.gov/form8822).

## Purpose of Form

You can use Form 8822 to notify the Internal Revenue Service if you changed your home mailing address. If this change also affects the mailing address for your children who filed income tax returns, complete and file a separate Form 8822 for each child. If you are a representative signing for the taxpayer, attach to Form 8822 a copy of your power of attorney. Generally, it takes 4 to 6 weeks to process a change of address.

**Changing both home and business addresses?** Use Form 8822-B to change your business address.

## Prior Name(s)

If you or your spouse changed your name because of marriage, divorce, etc., complete line 5. Also, be sure to notify the Social Security Administration of your new name so that it has the same name in its records that you have on your tax return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

## Addresses

Be sure to include any apartment, room, or suite number in the space provided.

### P.O. Box

Enter your box number instead of your street address only if your post office does not deliver mail to your street address.

### Foreign Address

Follow the country's practice for entering the postal code. Please do not abbreviate the country.

### "In Care of" Address

If you receive your mail in care of a third party (such as an accountant or attorney), enter "C/O" followed by the third party's name and street address or P.O. box.

## Signature

The taxpayer, executor, donor, or an authorized representative must sign. If your last return was a joint return, your spouse must also sign (unless you have indicated by checking the box on line 1 that you are establishing a separate residence).



If you are a representative signing on behalf of the taxpayer, you must attach to Form 8822 a copy of your power of attorney. To do this, you can use Form 2848. The Internal Revenue Service will not complete an address change from an "unauthorized" third party. \*I am in hopes that this change of address form, along with the I.D. and

## Where To File

- If you checked the box on line 2, send Form 8822 to: Department of the Treasury, Internal Revenue Service Center, Kansas City, MO 64999-0023.
- If you did not check the box on line 2, send Form 8822 to the address shown here that applies to you:

If your old home mailing address was in ...	THEN use this address ...
Alabama, Arkansas, Delaware, Georgia, Illinois, Indiana, Iowa, Kentucky, Maine, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, North Carolina, Oklahoma, South Carolina, Tennessee, Vermont, Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0023
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Alaska, Arizona, California, Colorado, Connecticut, District of Columbia, Hawaii, Idaho, Kansas, Maryland, Michigan, Montana, Nebraska, Nevada, New Mexico, North Dakota, Ohio, Oregon, Pennsylvania, Rhode Island, South Dakota, Utah, Washington, West Virginia, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0023
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or non bona fide resident of Guam or the Virgin Islands.	Department of the Treasury Internal Revenue Service Austin, TX 73301-0023
Guam: bona fide residents	Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921
Virgin Islands: bona fide residents	V.I. Bureau of Internal Revenue 6115 Estate Smith Bay, Suite 225 St. Thomas, VI 00802

**Privacy Act and Paperwork Reduction Act Notice:** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011, which require you to file a statement with us for any tax for which you are liable. Section 6109 requires that you provide your social security number on what you file. This is so we know who you are, and can process your form and other papers.

Generally, tax returns and return information are confidential, as required by section 6103. However, we may give the information to the Department of Justice and to other federal agencies, as provided by law. We may give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The use of this form is voluntary. However, if you fail to provide the Internal Revenue Service with your current mailing address, you may not receive a notice of deficiency or a notice and demand for tax. Despite the failure to receive such notices, penalties and interest will continue to accrue on the tax deficiencies.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 16 minutes.

**Comments.** You can send comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. DO NOT SEND THE FORM TO THIS ADDRESS. Instead, see *Where To File*, earlier.

I will file an address change each time I am transferred by the Dept. of Corrections. Can I please get the I.R.S. to do their part? Complete my 2019 tax return and mail me my 3 stimulus checks. By law I am entitled to it a 100%

Unsigned 2020 Individual tax form I sent, will clear up my I.R.S. issues. I'm being told by I.R.S. Agent I.D. [redacted] that this process will resolve itself within 16 weeks. I filed an extension (Form 4868) for my 2020 tax filing in hopes that the matter is cleared up with my identity; prior to filing my taxes again. I am also hoping to receive my 3 stimulus checks and file my return.



3-30-86

**Notice 1444-D****CARES Act Economic Impact Payments to Incarcerated Individuals****LEGAL NOTICE**

*A federal court ordered this notice. It is not an advertisement.*

**You are receiving this notice because a federal court has ordered that the IRS may not deny CARES Act Economic Impact Payments to anyone solely because they are incarcerated. If you were incarcerated at any point in 2020, the IRS may not have sent you a payment, and you may need to take action by November 4, 2020 to receive a payment if you are eligible.**

In March 2020, Congress passed the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act," "Act"). The Act provides emergency relief to eligible individuals in the form of a tax credit for 2020. The Act instructs the IRS to issue advance refunds of 2020 recovery rebate credits to eligible individuals as rapidly as possible, but no later than December 31, 2020.

The IRS has taken the position that people who are incarcerated are not eligible for advance refunds. On October 14, 2020, a federal court ruled that the IRS's position was unlawful. The case is *Scholl v. Mnuchin*, No. 4:20-cv-5309-PJH (N.D. Cal.), *appeal docketed*, No. 20-16915 (9th Cir.) (for an earlier order). The court ordered the IRS to stop denying payments to people solely because they are incarcerated and ordered the IRS by October 24, 2020 to reconsider making advance refund payments to people who previously filed a 2018 or 2019 tax return or submitted their information through the non-filers portal but did not receive one because they were incarcerated. On October 15, 2020, the court further ordered the IRS to take other actions, including extending the deadline to register for an advance payment on paper to **November 4, 2020**.

**Who is eligible for an Economic Impact Payment?**

Under the Order and CARES Act (as interpreted by the Order), you are eligible if all of the following are true: (1) You are a U.S. Citizen or resident alien; (2) You were not claimed as a dependent on another person's tax return; and, (3) You have a Social Security Number that is valid for employment in the United States. If you are married and file a joint return, you and your spouse must both have a valid Social Security Number. Only one spouse must have a Social Security Number if you or your spouse served in the Armed Forces in 2019.

**If I am eligible, how much will my payment be?**

If you meet the criteria above, your payment will be up to \$1,200 (or \$2,400 if you filed jointly a joint return with your spouse), plus up to \$500 per qualifying child. Your payment will be reduced by 5% of income you received in 2018 or 2019 above: \$150,000 for joint filers, \$112,500 for a head of household, and \$75,000 in all other cases. To issue the advance payment, the IRS will look to information you submitted on a 2019 tax return, a 2018 tax return, certain Federal benefits information (if applicable), or information you submitted on the Non-Filers portal or on a simplified tax return to obtain an advance payment.

**What do I need to do to receive a payment?**

**If you filed a 2018 or 2019 tax return, received Social Security Benefits or Railroad Retirement Benefits in 2019, or previously registered with the IRS through the Non-Filers portal or otherwise to receive a payment, you do not need to take any action and should receive an automatic payment in the mail or by direct deposit, absent legal developments otherwise (such as a potential reversal of the Order on appeal).**

**If you did not file a 2018 or 2019 tax return and your income was below \$12,200 (or \$24,400 if filing a joint return), but you are an eligible individual as defined above, you must take action quickly to receive an advance payment.**

If you have access to the Internet, you can enter information about yourself to register for an advance payment at the following URL by November 21, 2020: <https://www.irs.gov/coronavirus/non-filers-enter-payment-info-here>.

If you do not have access to the Internet, you can register for an advance payment by mailing a Form 1040 to the IRS by **November 4, 2020**, using abbreviated procedures at the following URL: <https://www.irs.gov/newsroom/file-a-simplified-paper-tax-return>. Mail the Form 1040 submitted under the abbreviated procedures to the following address:  
**IRS, Austin, TX 73301-0003.**



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If you do not meet these current deadlines, the IRS may not be able to process your claim and issue an advance refund before the end of the year. If you do not file a timely claim, you may not be able to receive a payment unless and until you file a tax return using the Form 1040, *U.S. Individual Income Tax Return* for the 2020 tax year. This form can be filed electronically or by mail when the tax filing season begins in 2021. The IRS has not yet determined whether a simpler process will be available in 2021 for people who are exempt from tax filing requirements. To potentially receive a payment before next year, you should file a claim before the deadlines above.

If you have any question about the payment, call the IRS EIP hotline at (800) 919-9835.

**Notice 1446**

(October 2020)

(I.R.S. Info)

Department of the Treasury  
Internal Revenue Service**Request Your Economic Impact Payment (EIP)**

If you didn't get an EIP and didn't file a federal income tax return for 2018 or 2019, you can go to [IRS.gov/eip](https://www.irs.gov/eip) to use our "Non-Filers Enter Payment Info Here" tool, or you can file a simplified paper tax return to get your EIP. But you must file your simplified tax return by **November 4, 2020**, to get your EIP.

**Who Should File a Simplified Paper Return**

You can file a simplified paper Form 1040 or 1040-SR tax return to get your payment, even if you are or were incarcerated, but **only** if all these statements are true.

- You haven't filed a tax return for 2018 or 2019.
- You aren't required to file a tax return for 2018 or 2019—typically because your income is too low.
- You have a social security number that lets you work in the United States and was issued before July 15, 2020.
- You can't be claimed as a dependent on someone else's tax return.

**To fill out Form 1040 or 1040-SR and get your payment, follow these steps.**

1. Write "EIP2020" on the top of your form.
2. Check the filing status that applies to you.
3. Enter your name, mailing address, and social security number.
  - If you are married and you're filing a joint return for you and your spouse, you must enter your social security number and your spouse's social security number.
  - If you or your spouse was an active member of the U.S. Armed Forces at any time in 2019, you need to enter one spouse's social security number. For the other spouse, you can enter either their social security number or their individual taxpayer identification number (ITIN).
4. In the **Standard Deduction** section, check any of the boxes that apply to you (and your spouse, if you're filing jointly). Remember that if someone else can claim you as a dependent on their tax return, you don't qualify for an EIP.
5. In the **Dependents** section, enter the information about your children who are qualifying children for the EIP. To be qualifying children for the EIP, they must have been age 16 or younger on December 31, 2019, and they must have lived with you for more than half of 2019.

**Include the following information.**

- Your child's full name.
- Their social security number or adoption taxpayer identification number (ATIN).
- Their relationship to you.
- In column 4, you will:
  - Check the "child tax credit" box if your child has a social security number.
  - Check the "credit for other dependents" box if your child has an ATIN.
- 6. Enter \$1 on lines 2b, 7b, and 8b.
- 7. Enter \$0.00 on line 11b.
- 8. Leave every other line in the **Income and Tax** sections blank.
- 9. If you want your payment deposited directly into your bank, put your bank account information in lines 21b through 21d. The account must be in the name of the filer who is receiving the payment.
- 10. If you do not enter bank information, we will mail a check to the address you provided on the form.
- 11. Leave the rest of the **Refund** section blank.
- 12. Sign your name where it says **Sign Here**. If you are married and filing jointly, your spouse needs to sign too. By signing, you are saying that everything on the form is true, and you will face a penalty if you have lied.
- 13. If you have an identity protection personal identification number (also called an IP PIN), enter it in the spaces provided. If you don't have an IP PIN, you can leave those spaces blank.
- 14. In addition, a simplified return filer may enter the identifying information of any third-party designee, if applicable, at the bottom of page 2 of Form 1040 or 1040-SR.

**Mail Your Simplified Tax Return**

Mail your completed form to the IRS at the following address.

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0003

**Remember, you must mail your form by November 4, 2020, if you want to get your payment.** If you do not receive an EIP, you may be able to claim a recovery rebate credit by filing a 2020 Form 1040 or 1040-SR. See [IRS.gov/eip](https://www.irs.gov/eip).

\$1,200.00  
\$600.00  
\$1,400.00



Exhibit

B

\*Letter of Intent

\*EIP 2020  
Stimulus Check  
Filing Attempt

---

Morgan v. (I.R.S.) United States of A.  
(IRS)

## STATE OF VERMONT

Exhibit B

Morgan v. United States &amp; Alts.

To: I.R.S./Burlington VT Division

From: Taxpayer, US Citizen - Matthew J. Morgan

Date: April 29, 2021

Re: 2019 Taxes, Stimulus Checks, Civil Litigation, Letter of Intent

Dear Internal Revenue Service,

This is my 1<sup>st</sup> and final attempt at resolving my tax issues. After this, I am filing civil action. I have followed every instruction given to me and called several different branch offices, to try and resolve 1 tax filing and receive 3 stimulus checks. It is almost my 20<sup>th</sup> month working on this situation and judicial assistance seems inevitable. I am making one last attempt with my local I.R.S. office, to see if maybe some hometown magic can accomplish the task.

My name is Matthew Jacob Morgan, age 51, DOB: [REDACTED], S.S.# [REDACTED] 5873. From 1986 until 2019 I

served a prison sentence. I was released into the community July of 2019 and I got a job. I received my W-2's in Jan. of 2020. I also violated my parole and returned to Corrections. My violation was minor, I filed an extension with the I.R.S. and upon release, I went to HR Block at Gateway Plaza on Shelburne Rd. and I filed my 2019 taxes. My refund amounted to \$412.00. It is the beginning of May 2021 and I still do not have that refund in my bank account.

I contacted the I.R.S. once I received my 2020 W-2's and my taxes from the previous year still hadn't been resolved. I spoke with a Ms. Smith (I.D.# [REDACTED] 800-829-0922) She directed me to Ms. Davis (I.D.# [REDACTED] 800-830-5054) After speaking to Ms. Davis, I received preliminary results. She informed me that my identity was in question because of the fact that I

Pg. 1 of 4



## STATE OF VERMONT

had never filed taxes before in my life. She further instructed me to get a copy of my 2019 Individual Income Tax Return from H&R Block. (She wanted it unsigned) She told me to send a government issued I.D. of myself. And lastly she told me to send proof of income. Which in my case is my W-2 from 2019. She informed me it would take up to 16 weeks to conclude the endeavor. Because that time frame came before Oct. 15, 2021, I decided to file for an extension of filing my taxes this year because it is moot to file again when the original dilemma still exists. I used my inmate I.D. from Corrections as my government I.D. (It is issued by the State). So, I gathered the documentations requested of agent Davis. And I sent it to: STOP 65TH AVE  
 [REDACTED] (I have a copy of all this documentation) 3651 SIH 35  
 (Including a "Cover Letter" of explanation) Austin, Texas 73301

This was done 3-29-21. So 4 of the 16 weeks has passed. However, I have not received 1 single stimulus check since the government started helping the citizens of the country. I was instructed by Ms. Smith to put down the \$1,800.00 of stimulus checks I hadn't received on the 30<sup>th</sup> line of my 2020 Individual Income Tax Return and the I.R.S. would realize they hadn't issued me my stimulus checks. So that money is delayed in retrieving because I'm delayed in filing my 2020 Individual Income Tax Return. The \$1,400.00 should have already been issued to me. And I've provided the I.R.S. with my banking info for the purposes of utilizing direct deposit. My banking branch is Opportunity Credit Union. My account # is [REDACTED] my routing # is [REDACTED] That \$1,400.00 should have been deposited long ago. Especially when the Biden Administration specifically noted "inmates" of America are not to be disqualified from receiving the stimulus check. I met

## STATE OF VERMONT

all of the requirements pursuant to I.R.S. document 1444-D (paragraph-4). So why I've been ignored is beyond me. I did request that the \$1,400.00 stimulus check be mailed to me directly.

So my objective in writing this correspondence is #1) to potentially get my stimulus funds at the least. #2) To potentially speed up the process of identifying me and completing my 2019 tax filing and initiate my 2020 filing. #3) To receive an I.P. PIN for future filings and identification purposes. It is ridiculous that I can work and obtain a W-2 but the I.R.S. doesn't take me as who I am. You can't get a job without having proper identification. I was born in America ( [REDACTED] County, [REDACTED] - [REDACTED] 1969) and I have provided an active legitimate social security number. How is my identity still an issue?

Enclosed is a 1040 Form simply attempting to receive my stimulus check. The instructions given to all inmates was to fill out and sign a 2020 Individual Income Tax Return and put "EIP 2020" at the top of the page. I've done that 2 times. Sending 1 to Austin Texas 73301-0603 and 1 to [REDACTED] Missouri (KC-64999-0045) And now I am going to include a form to your office also. I hope you can forward it to the proper office. That check I would like mailed to me in my account here at the facility which I reside currently. Matthew J. Morgan # [REDACTED] Essex County Correctional Facility 1702 Stowersville Rd. P.O. Box 68-Lewis, N.Y. 12950. I've seen several inmates receive their check and still I am denied. For what reason? I do not know. But I am preparing a lawsuit against the



## STATE OF VERMONT

I.R.S., that I will file at the expiration of the 16 weeks it is allotted for my 2019 filing to be accepted.

Thus far I've been denied over \$3,600.<sup>00</sup> rightfully mine. To include interest would increase that amount. That does not include the filing of my 2020 tax year also. \$4,000.<sup>00</sup> to an indigent individual who has lived in poverty all his life is a fair sum of money. Especially at one time.

I am currently incarcerated and I should remain at this address until August of 2021. If it is at all possible to receive my \$1,400.<sup>00</sup> stimulus checks please assist me. The other checks will be filed with my 2020 taxes. That will be done before Oct. 15<sup>th</sup>, 2021.

The dead-line for my 2019 filing is July 28<sup>th</sup>, 2021. I filed an "8822" Change of Address form also. So my address is currently this facility at which I am currently detained. That will change in August. I am in hopes these issues will be resolved long before then. And your assistance in anyway would be greatly appreciated.

I am incarcerated until approximately June of 2022. I will not necessarily be here in Essex, New York until then. But until August of 2021 this address is valid. Please have my stimulus check mailed to me and please do what is possible to complete my identity verification and my taxes of 2019. As of Oct. 15<sup>th</sup> I am left with no choice but to file suit, if the I.R.S. has done nothing to resolve these pending tax issues. Civil action can be avoided!

Sincerely,

X *Matthew J. Morgan*

(U.S. Citizen - Taxpayer)  
702 Stowersville Rd / P.O. Box 68  
Lewis, New York 12950

cc: Court (if necessary)

Personal File

Pg. 4 of 4

"E. L. P. LUXU"

Exhibit B  
Morgan v. United States et al (IRS)

**Form 1040** Department of the Treasury—Internal Revenue Service (99) **2020** U.S. Individual Income Tax Return (OMB No. 1545-0074) IRS Use Only—Do not write or staple in this space.

**Filing Status** ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOM) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOM or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Your first name and middle initial: Matthew J. Last name: Morgan Your social security number: ■■■■■ 5873  
If joint return, spouse's first name and middle initial: NA Last name: N/A Spouse's social security number: N/A

Home address (number and street). If you have a P.O. box, see instructions. 702 Stowersville Road / P.O. Box 68 Apt. no.: —  
City, town, or post office. If you have a foreign address, also complete spaces below. Lewis State: N.Y. ZIP code: 12950  
Foreign country name: N/A Foreign province/state/country: N/A Foreign postal code: N/A

Presidential Election Campaign: Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☒ Spouse itemizes on a separate return or you were a dual-status alien N/A

**Age/Blindness** You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) If qualifies for (see instructions):	Child tax credit	Credit for other dependents
<u>NO children</u>		<u>N/A</u>				

**Attach Sch. B if required.**

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2b	<u>\$1.00</u>
3a	Qualified dividends	3b	
4a	IRA distributions	4b	
5a	Pensions and annuities	5b	
6a	Social security benefits	6b	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Other income from Schedule 1, line 9	8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
10	Adjustments to income:		
a	From Schedule 1, line 22	10a	
b	Charitable contributions if you take the standard deduction. See instructions	10b	
c	Add lines 10a and 10b. These are your total adjustments to income	10c	
11	Subtract line 10c from line 9. This is your adjusted gross income	11	
12	Standard deduction or itemized deductions (from Schedule A)	12	
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notices, see separate instructions. Cal. 1040-11320E Form 1040 (2020)

\* Pursuant to Scholl v. Mnuchin, 4:20-cv-5307-PJM (N.D. Cal.) appeal docket No. 20-16915 (9th Cir.) the Biden administration made it very clear within their Congressional language; that inmates are not to be excluded from the \$1,400.00 stimulus check. I have been denied or simply ignored with each check I have attempted to obtain. This effort is my 7th attempt. If ignored via this avenue of request; I will seek civil action.



Form 1040 (2020)

Page 2

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 1c	23	
24	Add lines 22 and 23. This is your total tax.	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	\$1,400.00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit?	b Routing number <input type="checkbox"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
See instructions.	d Account number		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the amount you owe now	37	
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No		
Designee's name	Phone no.	Personal identification number (PIN)	
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature	Date	Your occupation
	<i>Matthew J. Morgan</i>	4/29/21	Incarcerated
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation
	N/A	-	N/A
	Phone no.	Email address	
<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date
	Firm's name	Phone no.	Check it: <input type="checkbox"/> Self-employed
	Firm's address	Firm's EIN	

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2020)

I am unaware if this branch of the I.R.S. can assist me with all of my stimulus checks. However, I do know this office can assist me with the most recent stimulus distributed in mid March. If this office is unable to assist me in any manner whatsoever, There is the ability to contact the proper authorities who can clear up my tax issues. I have fulfilled my obligation to file a claim. *Matthew J. Morgan*

*Exhibit C'*  
*Morgan v. United States et al (IAS)*

<b>1040</b>		Department of the Treasury—Internal Revenue Service (99)		<b>2019</b>	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																																															
<b>Filing status:</b> <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW)																																																					
Check only <input type="checkbox"/> If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶																																																					
Your first name and middle initial <b>MATTHEW</b>				Last name <b>MORGAN</b>		Your social security number																																															
If joint return, spouse's first name and middle initial				Last name		Spouse's social security number																																															
Home address (number and street). If you have a P.O. box, see instructions. [REDACTED]						Apt. no.																																															
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). <b>BURLINGTON VT 05401</b>						<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																																															
Foreign country name		Foreign province/state/country		Foreign postal code		If more than four dependents, see instructions and ✓ here ▶ <input type="checkbox"/>																																															
<b>Standard Deduction</b> <input type="checkbox"/> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																					
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1955 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1955 <input type="checkbox"/> Is blind																																																					
<b>Dependents (see instructions):</b> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>(1) First name</th> <th>Last name</th> <th>(2) Social security no.</th> <th>(3) Relationship to you</th> <th>(4) ✓ if qualifies for (see inst.):</th> </tr> <tr> <th colspan="2"></th> <th></th> <th></th> <th>Child tax credit</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>								(1) First name	Last name	(2) Social security no.	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):					Child tax credit																																				
(1) First name	Last name	(2) Social security no.	(3) Relationship to you	(4) ✓ if qualifies for (see inst.):																																																	
				Child tax credit																																																	
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td rowspan="12" style="width:15%; vertical-align: top;"> <b>Standard Deduction for—</b>            • Single or Married filing separately, \$12,200            • Married filing jointly or Qualifying widow(er), \$24,400            • Head of household, \$18,350            • If you checked any box under Standard Deduction, see instructions.         </td> <td style="width:15%;">1 Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td style="width:15%;">1</td> <td style="width:15%;">2,873</td> </tr> <tr> <td>2a Tax-exempt interest</td> <td>2a</td> <td> </td> </tr> <tr> <td>3a Qualified dividends</td> <td>3a</td> <td> </td> </tr> <tr> <td>4a IRA distributions</td> <td>4a</td> <td> </td> </tr> <tr> <td>c Pensions and annuities</td> <td>4c</td> <td> </td> </tr> <tr> <td>5a Social security benefits</td> <td>5a</td> <td> </td> </tr> <tr> <td>6 Capital gain or (loss). Attach Schedule D if required. If not required, check here</td> <td>6</td> <td> </td> </tr> <tr> <td>7a Other income from Schedule 1, line 9</td> <td>7a</td> <td> </td> </tr> <tr> <td>b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income</td> <td>7b</td> <td>2,873</td> </tr> <tr> <td>8a Adjustments to income from Schedule 1, line 22</td> <td>8a</td> <td> </td> </tr> <tr> <td>b Subtract line 8a from line 7b. This is your adjusted gross income</td> <td>8b</td> <td>2,873</td> </tr> <tr> <td>9 Standard deduction or itemized deductions (from Schedule A)</td> <td>9</td> <td>12,200</td> </tr> <tr> <td>10 Qualified business income deduction. Attach Form 8995 or Form 8995-A</td> <td>10</td> <td> </td> </tr> <tr> <td>11a Add lines 9 and 10</td> <td>11a</td> <td>12,200</td> </tr> <tr> <td>b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-</td> <td>11b</td> <td>0</td> </tr> </table>								<b>Standard Deduction for—</b> • Single or Married filing separately, \$12,200 • Married filing jointly or Qualifying widow(er), \$24,400 • Head of household, \$18,350 • If you checked any box under Standard Deduction, see instructions.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	2,873	2a Tax-exempt interest	2a		3a Qualified dividends	3a		4a IRA distributions	4a		c Pensions and annuities	4c		5a Social security benefits	5a		6 Capital gain or (loss). Attach Schedule D if required. If not required, check here	6		7a Other income from Schedule 1, line 9	7a		b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b	2,873	8a Adjustments to income from Schedule 1, line 22	8a		b Subtract line 8a from line 7b. This is your adjusted gross income	8b	2,873	9 Standard deduction or itemized deductions (from Schedule A)	9	12,200	10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10		11a Add lines 9 and 10	11a	12,200	b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b	0
<b>Standard Deduction for—</b> • Single or Married filing separately, \$12,200 • Married filing jointly or Qualifying widow(er), \$24,400 • Head of household, \$18,350 • If you checked any box under Standard Deduction, see instructions.	1 Wages, salaries, tips, etc. Attach Form(s) W-2	1	2,873																																																		
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	3a Qualified dividends	3a																																																			
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For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2019)



Form 1040 (2019) MORGAN 5873

Page 2

12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>		12a	
b Add Schedule 2, line 3, and line 12a and enter the total		12b	
13a Child tax credit or credit for other dependents		13a	
b Add Schedule 3, line 7, and line 13a and enter the total		13b	
14 Subtract line 13b from line 12b. If zero or less, enter -0-		14	0
15 Other taxes, including self-employment tax, from Schedule 2, line 10		15	
16 Add lines 14 and 15. This is your total tax		16	0
17 Federal income tax withheld from Forms W-2 and 1099		17	192
18 Other payments and refundable credits:			
a Earned income credit (EIC)		18a	220
b Additional child tax credit. Attach Schedule 8812		18b	
c American opportunity credit from Form 8863, line 8		18c	
d Schedule 3, line 14		18d	
e Add lines 18a through 18d. These are your total other payments and refundable credits		18e	220
19 Add lines 17 and 18e. These are your total payments		19	412
Refund 20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20	412
21a Amount of line 20 you want refunded to you. If Form 8878 is attached, check here		21a	412
Direct deposit? <input checked="" type="checkbox"/> b Routing number <input type="checkbox"/> c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings			
See instructions. <input type="checkbox"/> d Account number			
22 Amount of line 20 you want applied to your 2020 estimated tax		22	
Amount 23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions		23	
You Owe 24 Estimated tax penalty (see instructions)		24	
Third Party Designee Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.		<input checked="" type="checkbox"/> Yes. Complete below. <input type="checkbox"/> No.	
(Other than paid preparer) Designee's name <input type="checkbox"/> H AND R BLOCK		Phone no. <input type="checkbox"/> 802-658-1040 number (PIN) <input type="checkbox"/>	
Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature		Date	Your occupation
Spouse's signature. If a joint return, both must sign.		Date	Spouse's occupation
Phone no.		Email address	
Preparer's name		Preparer's signature	Date
NIKHIL PATEL		<i>Nikhil Patel</i>	03-22-2021
Firm's name <input type="checkbox"/> H AND R BLOCK		Phone no.	PTIN
Firm's address <input type="checkbox"/> 129 MARKET ST		Check if:	
WILLISTON VT 05495		<input type="checkbox"/> 3rd Party Designee	
		<input type="checkbox"/> Self-employed	
Firm's EIN			

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2019)

Form **8867****Paid Preparer's Due Diligence Checklist**Earnings Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC)  
(including the Additional Child Tax Credit (ACTC) and Credit for Other Dependents (ODCD),  
and Head of Household (HOH) Filing StatusTo be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or  
1040-SS.Go to [www.irs.gov/Form8867](http://www.irs.gov/Form8867) for instructions and the latest information.

OMB No. 1545-0074

**2019**Attachment  
Sequence No. 70Department of the Treasury  
Internal Revenue Service

Taxpayer name(s) shown on return

MATTHEW MORGAN

Taxpayer identification number

Enter preparer's name and PTIN

NIKHIL PATEL

**Part I Due Diligence Requirements**

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on this return and complete the related Parts I-V for the benefit(s) claimed (check all that apply).

☒ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for tax year 2019 provided by the taxpayer or reasonably obtained by you? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following.			
• Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
• Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of any credit(s) .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.) .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
a Did you make reasonable inquiries to determine the correct, complete, and consistent information? .....	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.) .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to compute the amount(s) of the credit(s) .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
List those documents, if any, that you relied on.			
DID NOT RELY ON DOCS, NOTED IN FILE			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? .....	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)			
a Did you complete the required certification Form 8862? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040 or 1040-SR)? .....	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (2019)



Form 8867 (2019)

MORGAN

Page 2

**Part II Due Diligence Questions for Returns Claiming EIC** (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is, in fact, eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (Skip 9b and 9c if the taxpayer is claiming the EIC and does not have a qualifying child.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC** (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the taxpayer has not lived with the child for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Part IV Due Diligence Questions for Returns Claiming AOTC** (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	<input type="checkbox"/>	<input type="checkbox"/>

**Part V Due Diligence Questions for Claiming HOH** (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	<input type="checkbox"/>	<input type="checkbox"/>

**Part VI Eligibility Certification**

- You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:
- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
  - Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
  - Submit Form 8867 in the manner required; and
  - Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 instructions under Document Retention.
    - A copy of this Form 8867;
    - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed;
    - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to compute the amount(s) of the credit(s);
    - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained; and
    - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or, HOH filing status and to compute the amount(s) of the credit(s).
- If you have not complied with all due diligence requirements, you may have to pay a \$530 penalty for each failure to comply related to a claim of an applicable credit or HOH filing status.

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 8867 (2019)

## Vermont Department of Taxes

## 2019 FORM IN-111

## Vermont Income Tax Return

DEPT  
USE  
ONLY  
..

\* 1 9 1 1 1 1 1 3 2 \*

FILE YOUR RETURN  
ELECTRONICALLY FOR A  
FASTER REFUND. GO TO  
TAX.VERMONT.GOV FOR  
MORE INFORMATION.

Please PRINT in BLUE or BLACK INK

Taxpayer's Last Name <b>MORGAN</b>		First Name <b>MATTHEW</b>		MI	Social Security Number	<input type="checkbox"/> Check if Deceased
Spouse's/CU Partner's Last Name		First Name		MI	Social Security Number	<input type="checkbox"/> Check if Deceased
Mailing Address (Number and Street/Road or PO Box) [REDACTED]						
City <b>BURLINGTON</b>		State <b>VT</b>	ZIP Code or Foreign Postal Code <b>05401</b>		Foreign Country	
Vermont School District Code <b>035</b>	Physical Street Address on 12/31/2019 [REDACTED]			<input type="checkbox"/> Check if AMENDED Return	<input type="checkbox"/> Check if RECOMPUTED Return	
Filing Status and Standard Deduction		Married/CU Filing Jointly (\$12,300)		Married/CU Filing Separately (\$6,150)		Head of Household (\$9,200)
<input checked="" type="checkbox"/> Single (\$6,150)		<input type="checkbox"/> Married/CU Filing Jointly (\$12,300)		<input type="checkbox"/> Married/CU Filing Separately (\$6,150)		<input type="checkbox"/> Qualifying Widow(er) (\$12,300)

1. Federal Adjusted Gross Income (Federal Form 1040, Line 8b) ..... ☐ Check to indicate loss 1. 2873.00
2. Net Modifications to Federal AGI (Schedule IN-112, Part I, Line 15) ..... ☐ Check to indicate loss 2. .00
3. Federal AGI with Modifications (Add Lines 1 and 2) ..... ☐ Check to indicate loss 3. 2873.00
4. 2019 Vermont Standard Deduction from filing status section above ..... 4. 6150.00  
Please see instructions if you or your spouse checked any standard deduction boxes on federal Form 1040, page 1.
5. Personal Exemptions:
- 5a. Enter "1" for yourself if no one can claim you as a dependent ..... 5a. 1
- 5b. Enter "1" for your jointly filed spouse or CU partner if no one can claim them as a dependent or if you are a qualifying widow(er) ..... 5b.
- 5c. Enter number of other dependents claimed on federal Form 1040. This includes any dependents other than yourself and/or your spouse ..... 5c.
- 5d. Add Lines 5a through 5c ..... 5d. 1
- 5e. Multiply Line 5d by \$4,250 (2019 Personal Exemption) ..... 5e. 4250.00
6. Add Lines 4 and 5e ..... 6. 10400.00
7. Vermont Taxable Income (Subtract Line 6 from Line 3. If less than zero, enter -0-) ..... 7. .00
8. Vermont Income Tax from tax table or tax rate schedule ..... 8. .00  
(If Line 1 is greater than \$150,000, see instructions)
9. Net Adjustment to Vermont Tax (Schedule IN-119, Part I, Line 16) ..... ☐ Check to indicate loss 9. .00
10. Vermont Income Tax with Adjustment (Add Lines 8 and 9. If less than zero, enter -0-) ..... 10. .00
- |  |  |   |
|--|--|---|
| 11. Tax-Deductible Charitable Contribution (See instructions) ..... <u>.00</u> | 12. Multiply Line 11 by 5% (0.05) ..... <u>.00</u> | 13. Charitable Contribution Deduction (Enter the lesser of Line 12 or \$1,000) ..... <u>.00</u> |
|--|--|---|
14. Vermont Income Tax (Line 10 minus Line 13. If less than zero, enter -0-) ..... 14. .00
15. Income Adjustment (Schedule IN-113, Line 35, or 100.0000%) ..... 15. 100.0000 %
16. Adjusted Vermont Income Tax (Multiply Line 14 by Line 15) ..... 16. .00

Amount Due  
(from Line 31) .00

Page 1 of 2

Form IN-111  
Rev. 10/19



Taxpayers Last Name  
MORGAN

Social Security Number



\* 1 9 1 1 1 1 2 3 2 \*

Other State Credit (Schedule IN-117, Line 21)		Vermont Tax Credits (Schedule IN-119, Part II)		Total Vermont Credits (Add Lines 17 and 18)	
17.	.00	+	18.	.00	= 19. .00
20. Vermont Income Tax after credits (Subtract Line 19 from Line 16. If Line 19 is greater than Line 16, enter -0-)					
					20. .00
21. Use Tax for taxable items on which no sales tax was charged, including online purchases. (See instructions, worksheet, and chart) .... <input checked="" type="checkbox"/> Check to certify no Use Tax is due. OR					21. .00
22. Total Vermont Taxes (Add Lines 20 and 21)					22. .00
Nongame Wildlife Fund Children's Trust Fund Vermont Veterans Fund Green Up Vermont					Total Contributions
22a.	.00	+	22b.	.00	+ 22c. .00 + 22d. .00 = 23e. .00
24. Total of Vermont Taxes and Voluntary Contributions (Add Lines 22 and 23e)					24. .00
25a. 2019 Vermont Tax Withheld from W-2, 1099					25a. 63 .00
25b. 2019 Estimated Tax payments, amount carried forward from 2018, and payment made with 2019 extension					25b. .00
25c. Refundable Credits (Schedule IN-112, Part II)					25c. 79 .00
25d. 2019 Vermont Real Estate Withholding from Form RW-171					25d. .00
25e. 2019 Nonresident Estimated Tax payments (nonresident withholding) allocated on Schedule K-1VT, Line 5					25e. .00
25f. Total Payments and Credits (Add Lines 25a through 25e)					25f. 142 .00
26. Overpayment. If Line 24 is less than Line 25f, Subtract Line 24 from Line 25f					26. 142 .00
27a. Refund to be credited to 2020 Estimated Tax Payment					27a. .00
27b. Refund to be credited to 2020 Property Tax Bill					27b. .00
28. REFUND AMOUNT (Subtract Lines 27a and 27b from Line 26)					28. 142 .00
29. If Line 24 is more than Line 25f, Subtract Line 25f from Line 24. See instructions on tax due					29. .00
30. Interest and Penalty on Underpayment of Estimated Tax .. 30. .00					31. AMOUNT DUE (Add Lines 29 and 30) .. 31. .00

For Amended Returns Only:	Original refund received .00	Refund due now .00	Original Payment .00	Amount Due Now .00
---------------------------	------------------------------	--------------------	----------------------	--------------------

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Preparer cannot use return information for purposes other than preparing returns.

Signature	Date	Date of Birth (MM/DD/YYYY) 1969	Daytime Telephone Number
Signature (If a joint return, BOTH must sign.)	Date	Date of Birth (MM/DD/YYYY) / /	Daytime Telephone Number
Paid Preparer's Signature		Date 03222021	Preparer's Telephone Number
Firm's Name (or your if self-employed) and address H AND R BLOCK		Preparer's SSN or PTIN	EIN

☐ Check if the Department of Taxes may discuss this return with the preparer shown.  
2029

Page 2 of 2

Keep a copy for  
your records.

Form IN-111  
Rev. 10/19

## Vermont Department of Taxes

## 2019 Schedule IN-112

## Vermont Tax Adjustments and Credits

Please PRINT in  
BLUE or BLACK INK

\* 1 9 1 1 2 1 1 3 2 \*

INCLUDE WITH FORM IN-111

Taxpayer's Last Name <b>MORGAN</b>	First Name <b>MATTHEW</b>	MI	Taxpayer's Social Security Number
---------------------------------------	------------------------------	----	-----------------------------------

## PART I

## ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

1. Total interest and dividend income from all state and local obligations exempt from federal tax (Reported on federal Form 1040) 1. \_\_\_\_\_ .00
2. Interest and dividend income from Vermont state and local obligations included in Line 1 ..... 2. \_\_\_\_\_ .00
3. Income from Non-Vermont State and Local Obligations (Subtract Line 2 from Line 1) ..... 3. \_\_\_\_\_ .00
4. Bonus Depreciation Allowed under Federal Law for 2019 ..... 4. \_\_\_\_\_ .00
5. Total Additions (Add Line 3 and Line 4) ..... 5. \_\_\_\_\_ .00

## SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

6. Interest Income from U.S. Obligations ..... 6. \_\_\_\_\_ .00
  7. Capital Gains Exclusion (Schedule IN-153, Line 21) ..... 7. \_\_\_\_\_ .00
  8. Adjustment for Prior Years' Bonus Depreciation ..... 8. \_\_\_\_\_ .00
  9. Taxable Refunds of State and Local Income Taxes (Reported on federal Form 1040) ..... 9. \_\_\_\_\_ .00
  10. Medical Expense Deduction (see the worksheet in the instructions) 10. \_\_\_\_\_ .00
  11. Social Security Benefits Exempt from Taxation (see the worksheet in the instructions) ..... 11. \_\_\_\_\_ .00
  12. Railroad Retirement Income ..... 12. \_\_\_\_\_ .00
  13. Bond/note interest income from (see below) ..... 13. \_\_\_\_\_ .00
- ☐ VSAC   
 ☐ Build America   
 ☐ Vermont Telecom Authority   
 ☐ Vermont Public Power Supply Authority
14. Total Subtractions (Add Lines 6 through 13) ..... 14. \_\_\_\_\_ .00

## NET MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

15. Subtract Line 14 from Line 5. Enter on Form IN-111, Line 2 ..... 15. \_\_\_\_\_ .00  
This can be a negative number.





Taxpayer's Last Name <b>MORGAN</b>	Social Security Number [REDACTED]
---------------------------------------	--------------------------------------



\* 1 9 1 1 2 1 2 3 2 \*

**PART II****REFUNDABLE CREDITS**

Line 1 is for FULL-YEAR residents

1. **Low Income Child & Dependent Care Credit** .....1. ....00

If your federal Adjusted Gross Income is \$30,000 (or \$40,000 for Married Filing Jointly) or less, and child care services are provided by a Vermont accredited daycare provider, enter 50% of federal Form 2441, Line 11. If you are not a Vermont resident or your daycare provider is not accredited, use Schedule IN-119, Part I, Line 8. See instructions if your providers are both accredited and not accredited.

**VERMONT EARNED INCOME TAX CREDIT**

For FULL-YEAR residents and PART-YEAR residents

**ELIGIBILITY QUESTIONS MUST BE ANSWERED**

- A. Enter number of qualifying children ..... A. ....
- B. Enter number of qualifying children under the age of 18 ..... B. ....
- C. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019? ☒ Yes ☐ No  
If you answered "No" and do not have any qualifying children, you do not qualify for Earned Income Tax Credit

**FULL-YEAR RESIDENTS:**

Answer eligibility questions above and complete Lines 2 and 3

2. Earned income tax credit (Reported from federal Form 1040) ..... 2. .... 220 .00
3. Vermont Earned Income Tax Credit (Multiply Line 2 by 36%) ..... 3. .... 79 .00

**PART-YEAR RESIDENTS:**

Answer eligibility questions above and complete Lines 4 through 10

**A. Federal Amount \$**  
Enter figures in Column A from your federal EITC worksheet and Schedule IN-113

**B. Vermont Portion \$**  
For Vermont Portion, enter income earned while a Vermont resident as shown on Schedule IN-113, Column B, Lines 1, 8, 10, and 11

- |   |  |  |
|---|--|--|
| 4. Wages, salaries, tips, etc (Schedule IN-113, Line 1) .....   | 4A. .... .00   | 4B. .... .00   |
| 5. Other earned income (Schedule IN-113, Lines 8, 10, and 11) .....   | <input type="checkbox"/> Check to indicate loss 5A. .... .00 | <input type="checkbox"/> Check to indicate loss 5B. .... .00 |
| 6. Total earned income (Add Lines 4 and 5) .....  | 6A. .... .00   | 6B. .... .00   |
| 7. Earned income tax credit adjustment (Divide Line 6B by Line 6A and enter here, but not more than 100%) ..... | 7. .... %  |  |
| 8. Earned income tax credit (Reported on federal Form 1040) .....   | 8. .... .00  |  |
| 9. Multiply Line 8 by 36% and enter the result here .....   | 9. .... .00  |  |
| 10. Vermont Earned Income Tax Credit (Multiply Line 9 by Line 7) .....  | 10. .... .00   |  |

11. **TOTAL REFUNDABLE CREDITS**  
(Add Line 1 to Line 3 or Line 10. Enter this amount on the IN-111, Line 25c) ..... 11. .... 79 .00

Vermont Department of Taxes  
2019 Schedule IN-113



Vermont Income Adjustment Calculations

Nonresidents and Part-Year Residents Must Complete Parts I and II  
Full-Year Residents with Adjustments Complete only Part II

Please PRINT in BLUE or BLACK INK  
INCLUDE WITH FORM IN-111

Taxpayer's Last Name <b>MORGAN</b>	First Name <b>MATTHEW</b>	MI	Taxpayer's Social Security Number
---------------------------------------	------------------------------	----	-----------------------------------

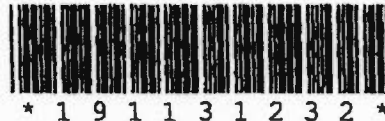
**PART I.** Enter figures as they appear on your federal return or recomputed federal return in Column A and list the Vermont portion in Column B. See instructions.

Dates of Vermont residency in 2019		Name of state(s), Canadian province, or country during non-Vermont residency (use standard 2-character abbreviation)
From (MMDDYYYY):	To (MMDDYYYY):	

	A. Federal Amount \$	B. Vermont Portion \$
1. Wages, salaries, tips, etc. .... 1A.	_____ .00	1B. _____ .00
2. Taxable interest. .... 2A.	_____ .00	2B. _____ .00
3. Ordinary dividends. .... 3A.	_____ .00	3B. _____ .00
4. Taxable IRAs, pensions, and annuities. .... 4A.	_____ .00	4B. _____ .00
5. Taxable Social Security. .... 5A.	_____ .00	5B. _____ .00
6. Taxable refunds of state and local income taxes. 6A.	_____ .00	6B. _____ .00
7. Alimony received. .... 7A.	_____ .00	7B. _____ .00
8. Business income or loss. .... <input type="checkbox"/> Check to indicate loss 8A.	_____ .00	<input type="checkbox"/> Check to indicate loss 8B. _____ .00
9. Capital gain or loss. .... <input type="checkbox"/> Check to indicate loss 9A.	_____ .00	<input type="checkbox"/> Check to indicate loss 9B. _____ .00
10. Rents, royalties, partnerships, S corporations, trusts, etc. .... <input type="checkbox"/> Check to indicate loss 10A.	_____ .00	<input type="checkbox"/> Check to indicate loss 10B. _____ .00
11. Farm income or loss. .... <input type="checkbox"/> Check to indicate loss 11A.	_____ .00	<input type="checkbox"/> Check to indicate loss 11B. _____ .00
12. Unemployment compensation. .... 12A.	_____ .00	12B. _____ .00
13. Other: Specify. .... <input type="checkbox"/> Check to indicate loss 13A.	_____ .00	<input type="checkbox"/> Check to indicate loss 13B. _____ .00
14. TOTAL INCOME (Add Lines 1-13) .... <input type="checkbox"/> Check to indicate loss 14A.	_____ .00	<input type="checkbox"/> Check to indicate loss 14B. _____ .00



Taxpayer's Last Name <b>MORGAN</b>	Social Security Number
---------------------------------------	------------------------



	Column A. Federal Amount \$	Column B. Vermont Portion \$
15. IRA, Keogh/SEP/SIMPLE (Reported on federal Form 1040) .....	15A. .... .00	15B. .... .00
Self _____ Spouse _____		
16. Student Loan Interest (Reported on Form 1040) .....	16A. .... .00	16B. .... .00
17. Employee Deductions: Reservists, Performing Artists, Fee-basis Gov't Officials (Reported on Form 1040) .....	17A. .... .00	17B. .... .00
18. Self-Employment Deductions: Tax and Health Insurance (Reported on Form 1040) ...	18A. .... .00	18B. .... .00
19. Health Savings Account (Reported on Form 1040) .....	19A. .... .00	19B. .... .00
20. Moving Expenses (Reported on Form 1040).	20A. .... .00	20B. .... .00
21. Penalty on Early Withdrawal of Savings (Reported on Form 1040) .....	21A. .... .00	21B. .... .00
22. Alimony Paid (Reported on Form 1040) .....	22A. .... .00	22B. .... .00
23. Domestic Production Activities (Reported on Form 1040) .....	23A. .... .00	23B. .... .00
24. Educator Expenses and Tuition & Fees (Reported on Form 1040) .....	24A. .... .00	24B. .... .00
25. Deductions not listed above but reported on Form 1040 .....	25A. .... .00	25B. .... .00
26. TOTAL ADJUSTMENTS (Add Lines 15-25) .....	26A. .... .00	26B. .... .00
27. Adjusted Gross Income (Subtract Line 26A from Line 14A) .....	<input type="checkbox"/> Check to indicate loss	27. .... .00
28. Vermont Portion of AGI (Subtract Line 26B from Line 14B) .....	<input type="checkbox"/> Check to indicate loss	28. .... .00
29. Non-Vermont Income (Subtract Line 28 from Line 27) Also enter on Part II, Line 31 below .....	<input type="checkbox"/> Check to indicate loss	29. .... .00

**PART II. Adjustment for Vermont Exempt Income and Military Exempt Income**

30. Adjusted Gross Income. If Part I completed, enter Line 27 amount. Otherwise, enter amount from Form IN-111, Line 1 .....	<input type="checkbox"/> Check to indicate loss	30. .... 2873 .00
31. Non-Vermont Income (Line 29 above) .....	<input type="checkbox"/> Check to indicate loss	31. .... .00
32. Military pay. Number of months on active duty _____ (See instructions) .....		32. .... .00
33. Total (Add Lines 31 and 32) .....	<input type="checkbox"/> Check to indicate loss	33. .... .00
34. Vermont Income (Subtract Line 33 from Line 30) .....	<input type="checkbox"/> Check to indicate loss	34. .... 2873 .00
35. INCOME ADJUSTMENT % (Divide Line 34 by Line 30 out to the fourth decimal place) Also enter on Form IN-111, Line 15 (See instructions) .....		35. .... 100.0000 %

Exhibit C<sup>2</sup>  
Morgan v. United States et al. (JMS)

OMB 1545-0048  
COPY 2 - To Be Filed With  
Employee's State, City, or  
Local Income Tax Return

1 Wages, tips, other compensation 2872.63	3 Federal income tax withheld 192.42
2 Social security wages 2872.63	4 Social security tax withheld 178.10
5 Medicare wages and tips 2872.63	6 Medicare tax withheld 41.65

7 Employee's social security number  
[REDACTED]

8 Employer's name, address, and ZIP code  
WORKING FIELDS, LLC  
20 KIMBALL AVE SUITE 104  
SOUTH BURLINGTON VT 05403

9 Employer's name  
MATTHEW MORGAN  
BURLINGTON VT 05401

10 Employee's address and ZIP code [REDACTED]	12a [REDACTED]	15 [REDACTED]
11 Dependent care benefits [REDACTED]	12b [REDACTED]	16 [REDACTED]
12 Social security tips [REDACTED]	13 Nonqualified plans [REDACTED]	17 State income tax 63.20
13 Allocated tips [REDACTED]	14 Other [REDACTED]	18 Local income tax [REDACTED]
14 Statutory retirement plan [REDACTED]	15 Other retirement plan [REDACTED]	19 Total income tax [REDACTED]
15 State - Employee's state ID number VT [REDACTED]	16 State wages, tips, etc. 2872.63	20 Locality name [REDACTED]
16 Local wages, tips, etc. [REDACTED]	17 Total income tax [REDACTED]	

Form W-2 Wages and Tax Statement 2019 Department of the Treasury-Internal Revenue Service

OMB 1545-0048  
COPY 2 - To Be Filed With  
Employee's State, City, or  
Local Income Tax Return

1 Wages, tips, other compensation 2872.63	3 Federal income tax withheld 192.42
2 Social security wages 2872.63	4 Social security tax withheld 178.10
5 Medicare wages and tips 2872.63	6 Medicare tax withheld 41.65

7 Employee's social security number  
[REDACTED]

8 Employer's name, address, and ZIP code  
WORKING FIELDS, LLC  
20 KIMBALL AVE SUITE 104  
SOUTH BURLINGTON VT 05403

9 Employer's name  
MATTHEW MORGAN  
BURLINGTON VT 05401

10 Employee's address and ZIP code [REDACTED]	12a [REDACTED]	15 [REDACTED]
11 Dependent care benefits [REDACTED]	12b [REDACTED]	16 [REDACTED]
12 Social security tips [REDACTED]	13 Nonqualified plans [REDACTED]	17 State income tax 63.20
13 Allocated tips [REDACTED]	14 Other [REDACTED]	18 Local income tax [REDACTED]
14 Statutory retirement plan [REDACTED]	15 Other retirement plan [REDACTED]	19 Total income tax [REDACTED]
15 State - Employee's state ID number VT [REDACTED]	16 State wages, tips, etc. 2872.63	20 Locality name [REDACTED]
16 Local wages, tips, etc. [REDACTED]	17 Total income tax [REDACTED]	

Form W-2 Wages and Tax Statement 2019 Department of the Treasury-Internal Revenue Service



# Exhibit D

Morgan v. United States (I.R.S.)

\* Identification Documents sent to 3651 S IH, 35, STOP 6579  
Austin, TX 73301-0059 AUSA

(As directed by I.R.S. Agent  
Ms. Davis - I.D. [REDACTED])

\* NOT  
Enclosed: Laminated Facility I.D.  
on (With Cover Letter)

(See Exhibit C) → \* 2019 Unsigned Individual Income Tax Return

\* 2019 W-2's From Employer;  
Working Fields

\* Cover Letter - Full Explanation  
of first time filing circumstances

\* Correspondence From I.R.S.  
dated 6-2-21 / Received 6-4-21

\* 2 Cover Letters

Exhibit D  
Morgan v. United States et al. (IRS)

To: Internal Revenue Service

From: Matthew Jacob Morgan

Re: Identification Verification/2019 Tax Return Completion

Date: 3-29-21

## COVER LETTER

Dear I.R.S.,

My name is Matthew Jacob Morgan, my D.O.B. is [REDACTED] 1969 ([REDACTED] 69), my Social Security # is [REDACTED] 5873. I was born in [REDACTED] County, [REDACTED]. My mother's maiden full name is [REDACTED]. My father's full name is: [REDACTED].

In brief; I've spent 90% of my adult life in prison. I came to jail in June of 1986 and I was released for a recognizable period of time July 5<sup>th</sup>, 2019.

I worked for several months of 2019 but eventually returned to prison. For the first time in my life I received a W-2 from my employer and I went to H&R-Block to file my taxes. I have a bank account and chose "direct deposit" for my Refund payment. When 2021 came and I received my W-2 for 2020 I was hesitant to file my taxes once again because last years filing hadn't been resolved or completed. So through my attorney I contacted the I.R.S. on 3-18-21. After speaking with two I.R.S. Agents (Ms. Smith-T.D.# [REDACTED] first) and then Ms. Davis T.D.# [REDACTED] I was instructed to do the following:

- #1) Submit a Government Issued I.D.
- #2) Submit an unsigned 2019 Individual Income Tax Return.
- #3) Attach documentation verifying the source of income. (Which is my W-2 Form)



Ms. Davis informed me of a specific address to send this information and assured me that all of this personal information would not leak into unfortunate hands that could manipulate my financial securities.

Ms. Davis informed me that this process would take up to 16 weeks to resolve. So for the sake of not wishing to repeat this same routine for my 2020 tax return, I filed a 4868 Extension. This allows the 16 weeks to expire and this matter being resolved, prior to the dead-line of October 15, 2021 to file my 2020 Individual Tax Return.

Last but certainly not least, I was told that every person filing taxes receives an identification number so that they are a recognized U.S. tax payer. Because I need to immediately file my 2020 taxes upon resolving this matter, I would like to receive my Identity Protection PIN number. Because I am incarcerated, there are two facilities that are able to hold my custody classification. I have supplied both addresses. I will be at address #1 through May of 2021. I will be at address #2 from June 2021 until my Release. I am requesting that this matter be expedited towards resolution and all of my movement will be irrelevant. The Department of Corrections is authorized to transfer inmates at their own discretion. With my refund going into my bank account, I will authorize the I.R.S. to send any mailing correspondence to my attorney or paralegal assistant. This is a permanent address where I can receive mail.

I believe the necessary documentation is enclosed to solidify I am in fact Matthew Jacob Morgan. The

contact addresses are as follows: (\* Please remember that I am incarcerated and I can be transferred; without choice, at anytime. But the paralegal address being provided is my attorney. And he will always know my whereabouts. So that permanent address is the best location to guarantee I get any mail correspondence.

Upon completion of this inquiry. Please be sure my refund of \$412.00 and each of my stimulus stipends; are placed Direct Deposit at my banking entity. My banking info is provided within my tax filing. But for the prevention of any accident: Bank Account # [REDACTED] Routing # [REDACTED] (checking account).

Please remember these addresses are being provided so that the I.R.S. can send me an Identity Protection PIN.

Thank You In Advance!

Para-legal Address:

Marsha Curtis-Para-legal  
95 Pine Street • Suite 150  
Burlington, Vermont 05401

Sincerely,

X Matthew J. Morgan  
(U.S. Citizen and Taxpayer)

\* If not at E.C.C.F.:  
At: NNSCF-  
3649 Lower Newton Rd.  
Swanton, VT 05488

currently: E.C.C.F.-702 Stowersville Rd.  
Lewis, N.Y. 12950

Sworn to before me this 29<sup>th</sup> day of March, 2021.

X [Signature]  
(NOTARY PUBLIC)

AMIE L BIGELOW  
Notary Public, State of New York  
No. 01B16316810  
Qualified in Essex County  
Commission Expires 12/22/2022



To: Secretary of Treasury  
 From: Taxpayer, Matthew J. Morgan  
 Date: 6-21-21

STATE OF NEW YORK  
 -AS-  
 A VERMONT RESIDENT

Exhibit D  
 Morgan v. United States & others

1) For The Second & Third & Fourth Time:

DEAR Secretary, (of the I.R.S.)

As I attempt one last opportunity for the I.R.S. to satisfactorily identify me as Matthew Jacob Morgan - D.O.B. [REDACTED] 69 S.S.# [REDACTED] 5873. Born in [REDACTED] County 5:30 a.m.

I enclose once again, the exact same 3 forms of identification I sent on March 29<sup>th</sup>, 2021 after speaking to I.R.S. Agents: Ms. Smith (I.D.# [REDACTED]) on 3-16-21 and then Ms. Davis (I.D.# [REDACTED]) and finally Ms. Harris (I.D.# [REDACTED]). My conversations with Ms. Davis also happened on 3-16-21. And my conversations with Ms. Harris happened on 6-14-21 at approximately 12:15pm. Allegedly these calls are recorded, so verification of these attempts should be able to be verified.

I understand as a first time tax payer at the age of 51, my identity may need to be verified. However, the extent to which verification is sought, has got to be improved on the part of the I.R.S. This process was begun Sept. of 2020. Furthermore, we still have apparent miscommunication because I've sent this material since speaking to I.R.S. agents on March 16<sup>th</sup>, 2021. And yet I've received a letter of correspondence again telling me to call 800-830-5084. Upon doing so, I'm being told, it is possible the I.R.S. didn't know of my 3-16-21 conversation with I.R.S. agents and therefore sent out a second inquiry of instructions. Because I want to be

Personal File  
 C: District Court  
 District Attorney  
 If Necessary



STATE OF NEW YORK  
— AS —  
A VERMONT RESIDENT

\*please Note: this second set of identification material is being sent voluntarily. This does not extend the 16 wks. allowed to resolve this matter. Deadline remains 7-28-21.

positively sure that this sector of the I.R.S. did in fact receive my documentation of identification verification. I'm sending all of this same material as I sent 3-29-21. This is my second filing of identity materials.

As of July 28<sup>th</sup>, 2021, the 16 weeks allowed by policy, to complete this process of identification; will have expired. I am being told that because of this very process, I haven't received any of my stimulus checks. Furthermore, I am being told when I file my 2020 taxes, I can place the value of the first two stimulus checks (\$1,200.<sup>00</sup> and \$600.<sup>00</sup> = \$1,800.<sup>00</sup>) on line 30 of my 1040 Individual Income Tax Return and then receive the stimulus payments I have not received yet. And upon completion of this current tax identification dilemma. Once identity is verified, I will easily retain the \$1,400.<sup>00</sup> stimulus check issued in March of 2021.

It should be noted that I filed an extension for this year, filing out form 4686 and sending it to both Lubbock, Texas and Kansas City, Missouri. It is futile to file my 2020 taxes when my 2019 taxes have not been completed. The dead-line for identifying me expires before Oct-15<sup>th</sup>, 2021. Which is the dead-line for filing taxes.

For the purpose of being completely within correctness of both policy and law. This 3<sup>rd</sup> tax filing is my final filing before I pursue judicial action. I see no other recourse but to put this matter before the court if my refund and my stimulus checks are denied my collecting past the dead-line of July 28<sup>th</sup>, 2021.

P.S. Pursuant to USC Title 26, Chpt 78 § 7602 a handwriting sample can be used for identification purposes. This is my 3<sup>rd</sup> or 4<sup>th</sup> sample provided with a signature!!!

Since rely,

Pg. 2 of 2

Matthew J. Morgan  
P.O. Box 069  
Lewis, NY 12950



JIMIE W. NEW YORK  
AS  
A VERMONT RESIDENT

Exhibit D  
Morgan v. United States et al (es)

As an incarcerated inmate. The ONLY Government issued I.D. that I can produce for the I.R.S. of the United States; is this laminated Inmate I.D.

This I.D. is also used by me when I am released into the community and must produce such identification for cigarettes, alcohol or employment. The I.D. is made by Government Officials of the State of NEW YORK and is deemed acceptable by the standards of the United States Treasury Department. This is the second time I have sent this very SAME I.D. And it costs \$5 per issue. Please discard/destroy

(I.D. WAS PLACED HERE)

upon completion of this inquiry of identification. Also note; as a Vermont resident, an incarcerated inmate can be transferred at any time. Hence, the reason for my location

Exhibit D  
Morgan v. United States et al. (IRS)



Department of the Treasury  
Internal Revenue Service

3651 S IH 35, STOP 6579 AUSC  
AUSTIN TX 73301-0059

In reply refer to: 1485011111  
June 02, 2021 LTR 4883C B0  
\*

202012 30

00035275

BODC: WI

MATTHEW J MORGAN  
PO BOX 68  
LEWIS NY 12950

040575

Taxpayer identification number: \*  
Tax year: 2020  
Control number: 18221094715301  
Letter number: 4883C

Dear TAXPAYER

We received an income tax return, Form 1040, for the tax year above using your name and Social Security number (SSN) or individual taxpayer identification number (ITIN). To protect you from possible identity theft, we need to verify your identity before we process the income tax return, issue a refund or credit any overpayments to your account.

**WHAT YOU NEED TO DO IMMEDIATELY**

CALL US at 800-830-5084 between the hours of 7:00 a.m. to 7:00 p.m., local time within 30 days of this letter. If you filed an income tax return, have the documents listed below. When you call, we'll ask questions to verify your identity.

To expedite the process when you call, you **MUST** have **ALL** of the following:

- This letter
- The income tax return for the year shown above (Form 1040, 1040A, 1040-EZ, 1040-PR, 1040-NR, 1040-SR, etc.).
- A prior year income tax return.  
Note: A Form W-2 or 1099 is not an income tax return.
- Any supporting documents for each year's income tax return, (Forms W-2 or 1099, Schedules C and F, etc.) that you filed with your income tax return.

If we can't verify your identity over the phone, we will ask you to schedule an appointment at your local IRS office to verify in person.

If you choose to authorize someone to represent you before the IRS, complete Form 2848, Power of Attorney and Declaration of Representative. We encourage you to be available with your authorized representative on the call. If you choose to have someone else assist you on the call, you must call us together and you must participate on the call. For more information about Form 2848, visit our website at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) or call 800-829-1040.



1485011111  
June 02, 2021 LTR 4883C B0  
\* 202012 30  
00035276

MATTHEW J MORGAN  
PO BOX 68  
LEWIS NY 12950

After you've successfully verified your identity it may take up to 9 weeks to receive your refund. If there are other issues, you may receive a notice requesting additional information, which will extend the date by which you'll receive your refund or receive a credit of any overpayment to your account.

**WHERE YOU CAN GO FOR ADDITIONAL INFORMATION**

Usted puede solicitar una copia de esta carta en español, llamando al número de teléfono indicado abajo.

Para obtener más información acerca de esta carta, visite [www.irs.gov/ltr4883sp](http://www.irs.gov/ltr4883sp).

Visit [www.irs.gov/ltr4883c](http://www.irs.gov/ltr4883c) for information about this letter.

Visit [www.irs.gov/id](http://www.irs.gov/id) for information about identity theft.

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.

Tax professionals who are independent from the IRS may be able to help you.

Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:

- Go to [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs); or
- Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

Keep a copy of this letter for your records.

ENC

1485011111  
June 02, 2021 LTR 4883C B0  
\* 202012 30  
00035277

MATTHEW J MORGAN  
PO BOX 68  
LEWIS NY 12950

Thank you for your cooperation.

040575

Sincerely yours,

**INTEGRITY & VERIFICATION  
OPERATIONS**

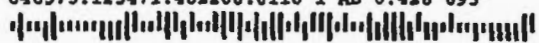
Integrity & Verification Operations  
Program Manager, I&VO





**IRS** Department of the Treasury  
Internal Revenue Service  
3651 S IH 35, STOP 6579 AUSC  
AUSTIN TX 73301-0059

040575.125471.482200.6118 1 AB 0.428 693



MATTHEW J MORGAN  
PO BOX 68  
LEWIS NY 12950

040575

Exhibit E<sup>1 & 2</sup>  
Morgan v. United States et al (IRS) \*<sup>1</sup> Individual Income  
Tax Return For  
\$1,400.00 Stimulus Check

\*<sup>2</sup> Receipt of \$1,400.00  
Deposited Into Account



"E.I.P. 2020"

Exhibit E'

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2020**OMB No. 1545-0074 IRS Use Only—Do not write or stamp in this space.

**U.S. Individual Income Tax Return**

**Filing Status** ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)  
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial **Matthew J.** Last name **Morgan** *Inmate E.D.F.* Your social security number **[REDACTED]**  
If joint return, spouse's first name and middle initial **NA** Last name **NA** Spouse's social security number **NA**

Home address (number and street). If you have a P.O. box, see instructions. **702 Stowersville Road / P.O. Box 68** Apt. no. **—**  
City, town, or post office. If you have a foreign address, also complete spaces below. **Lewis** State **N.Y.** ZIP code **12950**  
Foreign country name **NA** Foreign province/state/country **NA** Foreign postal code **NA**

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.  
☐ You ☐ Spouse

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? ☐ Yes ☐ No

**Standard Deduction** Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent **NA**  
☐ Spouse itemizes on a separate return or you were a dual-status alien

**Age/Blindness** You: ☐ Were born before January 2, 1956 ☐ Are blind Spouse: ☐ Was born before January 2, 1956 ☐ Is blind

**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) If qualifies for (see instructions):
<b>NO</b>	<b>children</b>	<b>NA</b>		

If more than four dependents, see instructions and check here ▶ ☐

1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Other income from Schedule 1, line 9	8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	
10	Adjustments to income:		
a	From Schedule 1, line 22	10a	
b	Charitable contributions if you take the standard deduction. See instructions	10b	
c	Add lines 10a and 10b. These are your total adjustments to income	10c	
11	Subtract line 10c from line 9. This is your adjusted gross income	11	
12	Standard deduction or itemized deductions (from Schedule A)	12	
13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	
15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	

Attach Sch. B if required.

**Standard Deduction for—**  
• Single or Married filing separately, \$12,400  
• Married filing jointly or Qualifying widow(er), \$24,800  
• Head of household, \$18,650  
• If you checked any box under Standard Deduction, see instructions.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320E Form 1040 (2020)

\* Pursuant to Scholl v. Mnuchin,  
the Biden administration made it very clear within their Congressional language; that inmates are not to be excluded from the \$1,400.00 stimulus check. I have been denied or simply ignored with each check I have attempted to obtain. This effort is my 7<sup>th</sup> attempt. If ignored via this avenue of request; I will seek civil action.



Form 1040 (2020)

Page 2

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 1c	23	
24	Add lines 22 and 23. This is your <b>total tax</b>	24	
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2020 estimated tax payments and amount applied from 2019 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit. Attach Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	\$1,400.00
31	Amount from Schedule 3, line 13	31	
32	Add lines 27 through 31. These are your <b>total other payments and refundable credits</b>	32	
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	
<b>Refund</b>	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here <input type="checkbox"/>	35a	
Direct deposit?	b Routing number <input type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
See instructions.	d Account number <input type="text"/>		
36	Amount of line 34 you want applied to your 2021 estimated tax	36	
<b>Amount You Owe</b>	37 Subtract line 33 from line 24. This is the amount you owe now	37	
For details on how to pay, see instructions.	Note: Schedule H and Schedule SE filers, line 37 may not represent all of the taxes you owe for 2020. See Schedule 3, line 12e, and its instructions for details.		
38	Estimated tax penalty (see instructions)	38	
<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes. Complete below. <input checked="" type="checkbox"/> No		
	Designee's name <input type="text"/> Phone no. <input type="text"/> Personal identification number (PIN) <input type="text"/>		
<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
Joint return? See instructions. Keep a copy for your records.	Your signature <input type="text"/> Date <input type="text"/> Your occupation <input type="text"/>		If the IRS sent you an Identity Protection PIN, enter it here (see instructions) <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/> Date <input type="text"/> Spouse's occupation <input type="text"/>		If the IRS sent your spouse an identity protection PIN, enter it here (see instructions) <input type="text"/>
	Phone no. <input type="text"/> Email address <input type="text"/>		
<b>Paid Preparer Use Only</b>	Preparer's name <input type="text"/> Preparer's signature <input type="text"/> Date <input type="text"/> PTIN <input type="text"/>		Check if: <input type="checkbox"/> Self-employed
	Firm's name <input type="text"/> Phone no. <input type="text"/>		
	Firm's address <input type="text"/> Firm's EIN <input type="text"/>		

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2020)

I am unaware if this branch of the I.R.S. can assist me with all of my stimulus checks. However, I do know this office can assist me with the most recent stimulus distributed in mid March. If this office is unable to assist me in any manner whatsoever, there is the ability to contact the proper authorities who can clear up my tax issues. I have fulfilled my obligation to file a claim.



Exhibit E<sup>2</sup>  
Morgan v. United States et al. (ZPS)

Add Money  
Receipt #CC945

ESSEX COUNTY JAIL

06/23/2021 19:47:20

ST 081 | CD 001 | OPR itd

MORGAN,  
MATTHEW

RESIDENTNUMBER [REDACTED]

Date of Birth : [REDACTED] 1989

Location : SEG

Add Amount : \$1,400.00

Visitor Name : United States Treasury

Check # : 15805807

Comments: Economic Impact Payment

Signed: \_\_\_\_\_

U.S.  
DISTRICT  
COURT  
CHITTENDEN Unit

STATE OF VERMONT

CIVIL DIVISION

Docket No. To Be Assigned

Matthew J. Morgan vs. United States et al. <sup>Internal Revenue Service (IRS)</sup>  
Plaintiff Defendant

## CERTIFICATE OF SERVICE

I, Matthew J. Morgan certify that on August 10<sup>th</sup>, 2021 I mailed by first class mail a copy of the (check applicable document) to each of the parties in this case:

## SUMMONS AND COMPLAINT:

- ☒ Summons  
☒ Complaint  
☒ Document(s) attached to Complaint

\* Self Addressed Stamped Envelope

- ☒ Information and Instructions for the Defendant  
☐ Blank Answer form

## DEFAULT:

- ☐ Motion for Default Judgment and Affidavit dated  
☐ Credit Card Documentation attached to Motion for Default Judgment  
☐ Default Judgment dated

## POST-JUDGMENT:

- ☐ Motion for Financial Disclosure  
☐ Financial Disclosure Order dated  
☐ Motion for Trustee Process Hearing on the defendant  
☐ List of Exemptions

## APPEAL:

- ☐ Notice of Appeal dated  
☐ Request for Permission to Appeal to the Supreme Court

## OTHER:

☒ Describe: Initial Filing of a Civil Suit/Winner of Summons to be returned to plaintiff.

Signature: Matthew J. Morgan Name (print or type): Matthew J. Morgan

Date: 8/10/21

\* Sworn to before me this 10<sup>th</sup> day of August 2021.

x [Signature]  
NOTARY PUBLIC

AMIE L BIGELOW  
Notary Public, State of New York  
No. 01816316810  
Qualified in Essex County  
My Commission Expires 12/22/2022